

Internal Revenue Service

Department of the Treasury

Date:

Taxpayer Identification Number:

Name of Plan:

Plan Number:

Plan Year(s) Ended:

Person to Contact/ID Number:

Contact Telephone Number:

Fax Number:

Return Reply to:

Dear Sir or Madam:

This letter is being sent to you because our records show that your plan had a "party-in-interest" transaction, as indicated on Line 4d of Schedule H, *Financial Information*, or Schedule I, *Financial Information - Small Plan*, filed with your Form 5500, *Annual Return/Report of Employee Benefit Plan*, for the year(s) referenced above. This letter constitutes a compliance check. A compliance check is not an audit or investigation under section 7605(b) of the Internal Revenue Code or an audit under section 530 of the Revenue Act of 1978.

Please provide the following:

- Detailed information concerning the "party-in-interest" transaction disclosed on line 4d of Schedule H or Schedule I.
- Schedule G, *Financial Transaction Schedules*, or an explanation as to why this Schedule was not required to be filed. This is necessary since our records indicate that a Schedule G was not filed with your Form 5500.
- Copy of Form(s) 5330, *Return of Excise Taxes Related to Employee Benefit Plans*, filed relating to the "party-in-interest" transaction. If no Form 5330 was filed, please provide an explanation as to why this return was not required to be filed; otherwise, send your completed Form 5330 to the Internal Revenue Service at the above address.
- Date(s) the transaction was corrected and action(s) taken to correct this transaction. If no action has been taken, please provide an explanation as to why this transaction was not corrected.
- Other - Please refer to the attachment, if applicable.

You may also furnish any other documents or clarifying material that you believe will be helpful with regards to this inquiry. Failure to provide this information could result in further action or examination of your plan.

If you would like someone else to represent the plan during this compliance check, you must submit a written Power of Attorney. Form 2848, *Power of Attorney and Declaration of Representative*, may be used for this purpose.

Please fax or send your reply within 15 days from the date of this letter to the above referenced fax number or address. If you have any questions, please contact me at the telephone number listed above.

Thank you for your cooperation.

Sincerely,

Enclosure:
Attachment (if applicable)